

ITEM NO: \_\_\_\_\_

PREPARED BY: Commissioner Pellicciotti

APPROVED BY: \_\_\_\_\_  
Assistant County Attorney

**RESOLUTION TO CENSURE THE CHANCERY COURT CLERK, GENERAL SESSIONS CLERK, AND PROBATE COURT CLERK FOR FAILING TO UPHOLD THE PUBLIC TRUST WHEN ADDRESSING THE ISSUES RAISED BY SHELBY COUNTY'S OUTSIDE AUDIT FIRM. SPONSORED BY COMMISSIONER JOHN PELLICCIOTTI.**

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**WHEREAS**, Elected Officials are entrusted with the fiduciary duty to manage the taxpayer's money in a manner keeping with accounting best practices in accordance with GASB; and

**WHEREAS**, failure to follow these standards creates an environment where corruption and theft of funds becomes more likely; and

**WHEREAS**, Shelby County employs an outside accounting firm for the purpose of verifying compliance with accounting standards and providing a report describing deficiencies; and

**WHEREAS**, the Chancery Court Clerk, General Sessions Clerk, and Probate Court Clerk have failed to adequately address the issues brought forth by the auditors in a timely manner; and

**WHEREAS**, the Chancery Court Clerk has failed to reconcile Bonds and Investments held for others to the General Ledger for at least the past four years; and

**WHEREAS**, the General Sessions Court Clerk has failed to reconcile the General Sessions – Civil Court Agency Fund resulting in an entry decreasing cash by \$3,291,538; and

**WHEREAS**, the Probate Court Clerk has failed to reconcile funds Bonds and Investments held for others to the General Ledger for at least the past four years.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF SHELBY COUNTY, TENNESSEE**, that after careful consideration, this Board hereby publicly censures the Chancery Court Clerk, General Sessions Clerk, and Probate Court Clerk for failure to uphold their fiduciary duties to the people of Shelby County.

**BE IT FURTHER RESOLVED**, That this resolution shall take effect immediately, the public welfare requiring it.

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Joe Ford, Interim County Mayor

Date: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
Clerk of County Commission

ADOPTED: \_\_\_\_\_